

CITY OF NAGA

Statement of Income and Expenses


For the Quarter Ended September 30, 2014

Particulars	GENERAL FUND
TAX REVENUE	
Local Taxes	234,715,132.09
Amusement Tax	3,573,608.41
Business Tax	140,735,104.20
Community Tax	4,934,028.19
Franchise Tax	1,367,449.01
Occupation Tax	381,982.50
Printing and Publication Tax	194,086.22
Property Transfer Tax	15,389,201.52
Real Property Tax	64,298,756.05
Tax on Delivery Trucks and Vans	1,162,224.55
Tax on Sand, Gravel and Other Quarry Products	30,000.00
Fines and Penalties - Local Taxes	2,648,691.44
GENERAL INCOME ACCOUNTS	399,730,675.54
Permits and Licenses	15,678,081.08
Fees on Weights and Measures	153,110.00
Permit Fees	10,155,484.76
Registration Fees	3,775,118.32
Other Permits and Licenses	1,594,368.00
Service Income	18,528,368.30
Clearance and Certification Fees	8,226,180.25
Garbage Fees	1,621,739.13
Inspection Fees	5,947,385.02
Library Fees	7,140.00
Medical, Dental and Laboratory Fees	92,001.90
Processing Fees	288,500.00
Other Service Income	1,533,707.66
Fines and Penalties - Service Income	811,714.34
Business Income	80,959,296.91
Hospital Fees	4,336,775.78
Income from Cemetery Operations	482,850.00
Income from Markets	32,945,563.24
Income from Slaughterhouses	11,913,298.73
Printing and Publication Income	14,306.45
Rent Income	29,588,294.78
Tuition Fees	772,825.00
Other Business income	879,816.13
Fines and Penalties - Business Income	25,566.80
Other Income	284,564,929.25
Income from Grants and Donations	2,933,296.83
Interest Income	4,810,649.25
Internal Revenue Allotment	273,970,917.00
Share from PAGCOR/PCSO	901,571.87
Miscellaneous Income	1,942,494.30
Other Fines and Penalties	6,000.00
TOTAL INCOME	634,445,807.63
EXPENSES	
PERSONAL SERVICES	175,475,345.00
Salaries and Wages	110,210,866.88
Salaries and Wages - Regular	79,784,194.52
Salaries and Wages - Casual	30,426,672.36
Other Compensation	36,944,342.19
Personnel Economic Relief Allowance (PERA)	15,513,507.87
Representation Allowance (RA)	2,759,249.10
Transportation Allowance (TA)	2,673,749.10
Clothing/Uniform Allowance	4,550,000.00
Productivity Incentive Allowance	1,744,000.00

Particulars	GENERAL FUND
Other Bonuses and Allowances	27,000.00
Honoraria	2,200.00
Hazard Pay	238,944.06
Longevity Pay	413,000.00
Overtime and Night Pay	644,658.07
Cash Gift	2,516,901.00
Year End Bonus	5,861,132.99
Personnel Benefits Contribution	<u>16,209,157.10</u>
Life and Retirement Insurance Contributions	13,360,278.96
PAG-IBIG Contributions	813,800.00
PHILHEALTH Contributions	1,264,072.50
ECC Contributions	751,005.64
Other Personnel Benefits	<u>12,110,978.83</u>
Terminal Leave Benefits	3,545,393.77
Health Workers Benefits	1,423,524.15
Other Personnel Benefits	7,142,060.91
MAINTENANCE AND OTHER OPERATING EXPENSES	<u>146,348,925.11</u>
Traveling Expenses	<u>1,611,642.39</u>
Traveling Expenses - Local	1,610,142.39
Traveling Expenses - Foreign	1,500.00
Training and Scholarship Expenses	<u>2,805,066.32</u>
Training Expenses	2,805,066.32
Supplies and Materials Expenses	<u>27,849,774.60</u>
Office Supplies Expenses	1,523,066.95
Accountable Forms Expenses	703,830.09
Animal/Zoological Supplies Expenses	168,986.00
Food Supplies Expenses	1,214,667.68
Drugs and Medicines Expenses	4,040,310.39
Medical, Dental and Laboratory Supplies Expenses	1,425,885.37
Gasoline, Oil and Lubricants Expenses	13,906,233.62
Agricultural Supplies Expenses	82,023.00
Textbooks and Instructional Materials Expenses	497,559.00
Other Supplies Expenses	4,287,212.50
Utility Expenses	<u>40,998,381.30</u>
Water Expenses	4,102,496.40
Electricity Expenses	36,829,897.90
Cooking Gas Expenses	65,987.00
Communication Expenses	<u>1,990,858.80</u>
Postage and Deliveries	33,876.00
Telephone Expenses - Landline	663,624.50
Telephone Expenses - Mobile	1,000,440.86
Internet Expenses	292,067.44
Cable, Satellite, Telegraph, and Radio Expenses	850.00
Membership Dues and Contributions to Organizations	896,424.42
Advertising Expenses	426,955.20
Printing and Binding Expenses	895,567.10
Rent Expenses	2,651,879.38
Representation Expenses	34,715.00
Subscriptions Expenses	35,570.00
Survey Expenses	50,000.00
Professional Services	<u>31,862,988.13</u>
Consultancy Services	258,900.00
Environment/Sanitary Services	10,491,036.84
General Services	20,103,764.19
Janitorial Services	17,387.10
Security Services	991,900.00
Repairs and Maintenance	<u>11,214,952.17</u>
Land Improvements	<u>2,912,845.75</u>
Repairs and Maintenance - Electrification, Power and Energy Structure Buildings	2,912,845.75
	<u>2,436,102.69</u>
Repairs and Maintenance - Office Buildings	838,358.02

Particulars	GENERAL FUND
Repairs and Maintenance - School Buildings	33,522.50
Repairs and Maintenance - Other Structures	1,564,222.17
Office Equipment, Furnitures and Fixtures	250,481.45
Repairs and Maintenance - Office Equipment	137,702.00
Repairs and Maintenance - IT Equipment and Software	112,779.45
Machineries and Equipment	637,548.76
Repairs and Maintenance - Machineries	206,895.00
Repairs and Maintenance - Agricultural, Fishery and Forestry Equipme	14,780.00
Repairs and Maintenance - Construction and Heavy Equipment	58,843.26
Repairs and Maintenance - Hospital Equipment	7,230.00
Repairs and Maintenance - Sports Equipment	325,500.00
Repairs and Maintenance - Technical and Scientific Equipment	24,300.50
Transportation Equipment	2,768,313.36
Repairs and Maintenance Motor Vehicles	2,768,313.36
Other Property, Plant and Equipment	5,400.00
Repairs and Maintenance - Other Property, Plant and Equipment	5,400.00
Public Infrastructures	2,204,260.16
Repairs and Maintenance - Roads, Highways and Bridges	242,643.85
Repairs and Maintenance - Parks, Plazas and Monuments	531,242.00
Repairs and Maintenance - Irrigation, Canais and Laterais	8,800.00
Repairs and Maintenance - Other Public Infrastructures	1,421,574.31
Confidential, Intelligence, Extraordinary and Miscellaneous Expenses	75,075.00
Miscellaneous Expenses	75,075.00
Taxes, Insurance Premiums and Other Fees	1,537,747.98
Taxes, Duties and Licenses	752,026.76
Fidelity Bond Premiums	69,607.50
Insurance Expenses	716,113.72
Non-Cash Expenses	7,861,963.23
Discounts	7,861,963.23
Discount on Real Property Taxes	7,861,963.23
Other Maintenance and Operating Expenses	13,549,364.09
Other Maintenance and Operating Expenses	13,549,364.09
FINANCIAL EXPENSES	7,710,831.13
Bank Charges	53,983.16
Documentary Stamps Expenses	218,167.90
Interest Expenses	7,438,680.07
TOTAL EXPENSES	329,535,101.24
Income before Subsidies, Donations and Extraordinary Items	304,910,706.39
Less: Subsidy to Local Government Units	12,739,206.52
Subsidy to NGOs/POs	1,451,900.00
Subsidy to Other Funds	21,027,520.05
Donations	27,165,640.80
Total	62,384,267.37
Income before Extraordinary Expenses	242,526,439.02
NET INCOME	242,526,439.02

Certified Correct:


PACIENCIA S.J. TABINAS
City Accountant